



Important Notice

December 1999

Publication 57 and Instructions for Form NYS-45-CC Revised

The Tax Department recently sent the new Form NYS-45-CC, *Quarterly Supplemental Return for Construction Employers*, and instructions to you as part of the 1999 fourth quarter withholding, wage reporting and unemployment insurance mailing. Please disregard the following sections of the instructions for Form NYS-45-CC, dated September 1999, found in the mailing: *General information*, *Who must file*, *Which employees to report* and the second paragraph in the *Specific instructions*. Instead, consult the instructions below to determine whether you must file Form NYS-45-CC and, if so, which workers you must report.

In addition, the revised Publication 57, *Questions and Answers for Employers of Construction Workers*, included with this notice supersedes the version of Publication 57 dated September 1999. Please disregard the earlier version.

Revised instructions for Form NYS-45-CC

General information - Workers' compensation reform legislation enacted in 1998 (Chapter 135 of the Laws of 1998) imposes new filing requirements on certain employers of construction workers. The legislation also authorizes the Tax Department to enter into agreements with the State Insurance Fund and other workers' compensation insurance carriers to verify employer payroll information used in determining workers' compensation insurance premiums.

Affected employers must use Form NYS-45-CC to report the information required by the legislation to the Tax Department. For more information about Form NYS-45-CC, see Publication 57, *Questions and Answers for Employers of Construction Workers*, dated December 1999.

Who must file - If you are an employer with payroll in one or more of the New York Compensation Insurance Rating Board constructions classification codes shown below, you must file Form NYS-45-CC for each calendar quarter in which you have at least one employee performing commercial construction work (that is, construction work not involving one- or two-family residential housing). If your business involves only one- or two-family residential housing construction work, see *Specific instructions* below.

Construction Classification Codes

0042	5102	5402	5506	5709	6251	7601
3365	5160	5403	5507	6003	6252	7855
3724	5183	5428	5508	6005	6254	8227
3726	5184	5429	5536	6017	6259	9526
3737	5188	5443	5538	6018	6260	9527
5000	5190	5445	5545	6045	6306	9534
5022	5193	5462	5547	6204	6319	9539
5037	5213	5473	5606	6216	6325	9545
5040	5221	5474	5610	6217	6400	9549
5057	5222	5479	5648	6229	6701	9553
5059	5223	5480	5651	6233	7536	
5069	5348	5491	5703	6235	7538	

Which employees to report - Include employees who perform commercial construction work (that is, work on other than one- or two-family residential housing) on Form NYS-45-CC. However, for employees performing construction work on both one- or two-family residential housing and commercial structures, report only information relating to the commercial work.

Include on Form NYS-45-CC executive officers and/or administrative personnel if the payroll of those individuals is assigned to one or more of the construction classification codes listed above, and the work performed is commercial construction.

A sole proprietor or partner who has elected workers' compensation insurance coverage, whose compensation is assigned to one or more of the construction classification codes listed above, and who performs commercial constructions work must also be included on Form NYS-45-CC.

Specific instructions - the second paragraph of this section should read as follows:

If an employer engages exclusively in one- or two-family home construction, then the employer should mark an **X** in the *Not required to file; engaged exclusively in one- or two-family home construction* box. The Tax Department will continue to send you Form NYS-45-CC quarterly. If you continue to engage in only one- or two-family home construction, you will not be required to file Form NYS-45-CC for subsequent quarters (that is, you will not have to check the *Not required to file; engaged exclusively in one- or two-family home construction* box for each quarter). However, if your situation changes in the future and you have reportable employees, you must again file Form NYS-45-CC.